

CERTIFICATE

To the Clerk of Phillips, State of Kansas

We, the undersigned, officers of

City of Long Island

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	8	75,562	40,401	62,481
Library	12-1220	9	1,592	1,355	2,096
Special Highway		10	3,380		
Public Utilities		10	86,639		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	167,173	41,756	64,577
Is a Election required?				No	County Clerk's Use Only
Publication of Budget Summary		13			646,614
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Form Preparation by:

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Attest: 10-11, 2019

Linda McDaniel
County Clerk

Thomas L. Bates - Councilman
Jim Miller - Councilman
Brent Thalhimer - Councilman

Governing Body

Page No. 1a

Computation to Determine Limit for 2019

<u>Base Levy</u>			
1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)			40,301
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision			
2017 Hospital Levy (Dollars) (From 2017 Budget - Certificate Page)			
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)			
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)			
3) Net Tax Levy (Base)			<u>40,301</u>
<u>Percentage Adjustments</u>			
4) CPI Adjustment - 1.5% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			605
5) Value of New Improvements (From June 15th County Clerk Valuation Document)		13,394	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	32,904		
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	38,761		
Increase in Total Personal Property Valuations (cannot be less than zero)			
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)			
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		249	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)			
10) Total Assessed Value of Adjustments		<u>13,643</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		646,614	
12) Adjustment Percentage (Line 10 Divided by Line 11)	<u>2.11%</u>		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			850
14) Total Lines 3 through 13			<u>41,756</u>
<u>Increased Tax Revenues Adjustment</u>			
15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		0	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		0	
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)			
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget			
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget			
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget			
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			
21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%			
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Law Enforcement Expense in 2018 Budget		0	0
22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%			
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Fire Protection Expense		0	0
23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%			
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Emergency Medical Expense		0	0
<u>Total Increased Tax Revenue Adjustment</u>			
Levy on Behalf of Another Political or Governmental Subdivision			<u>0</u>
24) Hospital Levy 2018 Budget			
24a) Recreation Commission Levy 2018 Budget			
24b) Other Governmental Levy 2018 Budget			
25) Total Levies on Behalf of Another Political or Governmental Subdivision			<u>0</u>
26) Total Computed Tax Levy			<u>41,756</u>

Long Island Cemetery

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 4,386
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 4,386

2019 Valuation Information for Valuation Adjustments

	#	
4. New improvements for 2019:		+ 650,902
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 147,979	
5b. Personal property 2018	- 208,904	
5c. Increase in personal property (5a minus 5b)		+ 0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)		+ 0
7. Valuation of property that has changed in use during 2019		320
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		651,222
9. Total estimated valuation July 1, 2019	4,913,990	
10. Total valuation less valuation adjustment (9 minus 8)		4,262,768
11. Factor for increase (8 divided by 10)		0.15277
12. Amount of increase (11 times 3)		+ \$ 670
13. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ 5,056
14. Debt service levy in this 2020 budget		0
15. 2020 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		5,056
16. Consumer Price Index for all urban consumers for calendar year 2018		2.500%
17. Consumer Price Index adjustment (3 times 16)		\$ 110
18. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ 5,166

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

County Treas Motor Vehicle Estimate	<u>5,299</u>	
County Treas Recreational Vehicle Estimate		<u>186</u>
County Treas 16/20M Vehicle Estimate		
County Treas Commercial Vehicle Tax Estimate		<u>582</u>
County Treas Watercraft Tax Estimate		<u>946</u>
		<u>21</u>

Recreational Vehicle Factor	<u>0.13149</u>	
16/20M Vehicle Factor	<u>0.00462</u>	
Commercial Vehicle Factor	<u>0.01444</u>	
Watercraft Factor	<u>0.02347</u>	
		0.00052

Schedule of Transfers

[illegible]

***Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

[illegible]

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
NONE		30					
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Long Island
Phillips

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$1,355	\$1,355
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$173	\$178
Recreational Vehicle Tax	\$5	\$6
16/20M Vehicle Tax	\$19	\$20
Commercial Vehicle Tax	\$20	\$32
Watercraft Tax	\$1	\$1
LAVTR	\$0	\$0
TOTAL TAXES	<u>\$1,573</u>	<u>\$1,592</u>
Difference in Total Taxes:	\$19	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$626,735	\$646,614
Did Assessed Valuation Decrease?	No	
Levy Rate	2.162	2.096
Difference in Levy Rate:	(0.066)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Long Island
2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	67,485	55,014	24,639
Receipts:			
Ad Valorem Tax	42,712	35,180	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	8,026	4,972	5,121
Recreational Vehicle Tax	239	151	180
16/20M Vehicle Tax	553	554	562
Commercial Vehicle Tax	815	589	914
Watercraft Tax	20	16	20
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Rent	3,300	3,600	3,600
Intangibles			
KDHE			
Grant			
State Aid - Emer Prep			
Land Sold	1,000		
Reimbursed Expense	177		
Insurance Proceeds			
Public Utility Receipts			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	134	125	125
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,976	45,187	10,522
Resources Available:	124,461	100,201	35,161

City of Long Island

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	124,461	100,201	35,161
Expenditures:			
Personal Services	9,961	14,000	14,000
Contractual Services	56,025	35,000	35,000
Commodities	3,461	10,000	10,000
Capital Outlay	0	16,562	16,562
Loan Principal			
Loan Interest			
Commissions			
Transfer to Library			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,447	75,562	75,562
Unencumbered Cash Balance Dec 31	55,014	24,639	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	83,964	83,964	75,562
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			75,562
Tax Required			40,401
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			40,401

City of Long Island

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Library

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,480	1,355	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	279	173	178
Recreational Vehicle Tax	8	5	6
16/20M Vehicle Tax	19	19	20
Commercial Vehicle Tax	28	20	32
Watercraft Tax	1	1	1
Transfer from General Fund			
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,815	1,573	237
Resources Available:	1,815	1,573	237
Expenditures:			
Appropriations to Library Board	1,815	1,573	1,592
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,815	1,573	1,592
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,894	1,895	1,592
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,592
Tax Required			1,355
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			1,355

City of Long Island
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Payments	3,413	3,440	3,380
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,413	3,440	3,380
Resources Available:	3,413	3,440	3,380
Expenditures:			
Streets	3,413	3,440	3,380
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,413	3,440	3,380
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	3,430	3,440	3,380

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Public Utilities			
Unencumbered Cash Balance Jan 1	44,164	75,275	57,636
Receipts:			
Collections	87,807	69,000	69,000
Sale of Fire Hydrants	5,037		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	92,844	69,000	69,000
Resources Available:	137,008	144,275	126,636
Expenditures:			
Personal Services	9,047	6,000	9,000
Contractual Services	28,849	55,000	52,000
Commodities	1,701	1,500	1,500
Debt Service	22,136	22,137	22,137
Capital Outlay		2,002	2,002
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,733	86,639	86,639
Unencumbered Cash Balance Dec 31	75,275	57,636	39,997
2018/2019/2020 Budget Authority Amount	86,639	86,639	86,639

2020

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

City of Long Island

Non-Budgeted Funds-A

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Tort Liability				Bond & Interest															
Unencumbered				Unencumbered				Unencumbered				Unencumbered				Unencumbered			
Cash Balance Jan 1		0		Cash Balance Jan 1		15		Cash Balance Jan 1				Cash Balance Jan 1				Cash Balance Jan 1			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Collections		0		Collections		0													
Total Receipts		0		Total Receipts		0		Total Receipts		0		Total Receipts		0		Total Receipts		0	
Resources Available:		0		Resources Available:		15		Resources Available:		0		Resources Available:		0		Resources Available:		0	
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Contractual Services		0																	
Total Expenditures		0		Total Expenditures		0		Total Expenditures		0		Total Expenditures		0		Total Expenditures		0	
Cash Balance Dec 31		0		Cash Balance Dec 31		15		Cash Balance Dec 31		0		Cash Balance Dec 31		0		Cash Balance Dec 31		0	

City of Long Island
2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Long Island Cemetery

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	4,119	4,386	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12	12	12
Motor Vehicle Tax	324	212	218
Recreational Vehicle Tax	7	5	5
16/20M Vehicle Tax	181	183	186
Commercial Vehicle Tax	44	30	31
Watercraft Tax	1	0	0
Sale of Plots			
LAVTR			
Memorials			
Reimbursed Expense			
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,688	4,828	452
Resources Available:	4,688	4,828	452
Expenditures:			
Contractual Services	4,688	4,828	5,618
Commodities			
Capital Outlay			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,688	4,828	5,618
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	4,688	4,828	5,618
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,618
Tax Required			5,166
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			5,166

NOTICE OF BUDGET HEARING

The governing body of

City of Long Island

will meet on August 12, 2019 at 5:00 PM at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	69,447	61.419	75,562	62.141	75,562	40,401	62.481
Library	1,815	2.135	1,573	2.162	1,592	1,355	2.096
Special Highway	3,413		3,440		3,380		
Public Utilities	61,733		86,639		86,639		
Non-Budgeted Funds-A							
Totals	136,408	63.554	167,214	64.303	167,173	41,756	64.577
Less: Transfers	0		0		0		
Net Expenditure	136,408		167,214		167,173		
Total Tax Levied	40,300		40,301		*****		
Assessed Valuation	634,108		626,735		646,614		
Cemetery District							
Long Island Cemetery	4,688	1.064	4,828	1.048	5,618	5,166	1.051
Total Tax Levied	4,119		4,386		*****		
Valuations	3,870,282		4,183,889		4,913,990		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	509,926		501,808		493,467		
Lease Purchase Principal	0		0		0		
Total	509,926		501,808		493,467		

*Tax rates are expressed in mills

Pat Hammond
City Official Title: City Clerk

(First published in the Phillips County Review, Wednesday, July 31, 2019)1t